IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE SIXTEENTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO.12643 of 2004

Between:

M/s. Akai Consumer Electronics Limited, Lumbini Arcade, 3rd Floor, Begumpet Main Road,Hyderabad, represented by its Zonal Manager-

Mr. R. Murali

..... PETITIONER

AND

1. State of Andhra Pradesh, represented by the Principal Secretary (Revenue) Secretariat Building, Hyderabad.

2. The Assistant Commissioner (CT) int., Abids Division Hyderabad

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate Writ or Order or direction declaring the second proviso to Section 19(1) of the APGST Act is in violation of Articles 19 and 14 of Constitution of India and consequently permit the petitioner to file an appeal without pre-deposit of 12.5% of the disputed tax or in the alternative quash

the provisional assessment orders of the 2nd Respondent for the years 2002-2003 and 2003-2004 dated 18-06-2004 as passed in Violation of principles of natural justice on the grounds not mentioned in the show cause notice and direct the second respondent to redo the assessment in accordance with law.

Counsel for the Petitioner: MR.P.SRINIVASA REDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following:

ORDER: (Per the Hon'ble Sri Justice Bilal Nazki)

Learned Counsel for petitioner wants to withdraw the petition with permission to file appeal. Writ petition is dismissed as 'withdrawn' with liberty to file an appeal. Since the petitioner has lost about a month time in these proceedings in this High Court, therefore we grant a week from today to file appeal.

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(BILAL NAZKI, J)

Date: 16-08-2004

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(S.ANANDA REDDY, J)

GHN/AJR

To

1. The Principal Secretary (Revenue), The State of Andhra Pradesh, Secretariat Building, Hyderabad.

2. The Assistant Commissioner (CT) int., Abids Division Hyderabad

3. Two CCs to the Government Pleader for Commercial Tax, High Court of A.P., Hyderabad.(o.u.t)

4. Two CD copies.